

Rule(s) Review Checklist Addendum (This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-19-080 "City annexed by fire protection and/or library districts"

Date last reviewed: September 1998

Current Reviewer: Kim M. Qually

Date current review completed: **December 27, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

YES \square NO \boxtimes

1. Briefly describe the subject matter of the rule(s):

WAC 458-19-080 explains how levies are calculated when a city or town annexes a fire protection and/or library district. It describes the process used to arrive at the proper levy rate for such a city or town.

2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:

YES	NO		
X		Are there any statutory changes subsequent to the previous review of this rule	
		that should be incorporated?	
	X	Are there any interpretive statements not identified in the previous review of	
		this rule that should be incorporated?	
	X	Are there any interpretive statements that should be repealed because the	
		information is currently included in this or another rule, or the information is	
		incorrect or not needed?	
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or	
		Attorney Generals Opinions (AGOs) subsequent to the previous review of this	
		rule that provide information that should be incorporated into this rule?	
	X Are there any administrative decisions (e.g., Appeals Division decisions		
		(WTDs)) subsequent to the previous review of this rule that provide	
		information that should be incorporated into the rule?	
		Are there any changes to the recommendations in the previous review of this	



rule with respect to any of the types of documents noted above?

If the answer is "yes" to any of the questions above, identify the pertinent document(s) and provide a <u>brief</u> summary of the information that should be incorporated into the document.

The levy limit of 106% is mentioned throughout the rule is now incorrect. The passage of Referendum 47 (1997) and Initiative 747 (2001) both change this limit. The rule needs to be updated to reflect current law.

3. Additional information: Identify any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner. **None**

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 27.12.390 "Annexation of city or town into library district--Tax levies;"

RCW 41.16.060 "Tax levy for fund;"

RCW 52.04.081 "Annexation of contiguous city or town--Annual tax levies—Limitations;"

RCW 84.52.712 "Reduction of city levy if part of library district. See RCW 27.12.390;" and

RCW 84.52.769 "Reduction of city levy if part of fire protection district. See RCW 52.04.081."

Interpretive statements (e.g., ETAs and PTAs): None

Court Decisions: None

Board of Tax Appeals Decisions (BTAs): None

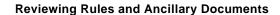
Administrative Decisions (e.g., WTDs): None

Attorney General's Opinions (AGOs): None

Other Documents: None

5. Review Recommendation:

X Amend





	Repeal (Appropriate when repeal is not conditioned upon another rule-making action.)
	Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.)
the	Begin the rule-making process for possible revision. (Applies only when
uic	Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

The rule needs to be updated to reflect the new levy limit as set forth in Referendum 47 and Initiative 747.

6.	Manager action:	Date:
	Reviewed and ac	cepted recommendation
Am	nendment priority:	
	1	
	2	
	3	